§ 10.67

§ 10.67 Articles exported for scientific or educational purposes and returned; procedure on entry.

- (a) In connection with each entry of articles exported for scientific or educational purposes and returned under subheading 9801.00.40, Harmonized Tariff Schedule of the United States (HTSUS), the following shall be required, irrespective of the value of the shipment:
- (1) A certificate of exportation on Customs Form 3311, or its electronic equivalent;
- (2) A declaration, or its electronic equivalent, by the foreign shipper in the same form as that prescribed in §10.66(a)(2) but stating that such articles were sent from the United States solely for temporary scientific or educational use and describing the specific use to which they were put while abroad.
- (3) A declaration of the ultimate consignee, or its electronic equivalent, in substantially the following form:

| Port of, Port Director's Of- |
|--|
| fice, , 19 . |
| I,, declare that the sev- |
| eral articles described in the annexed entry |
| are, to the best of my knowledge and belief, |
| the identical articles exported from the |
| United States on the day of |
| , 19, by (Ac- |
| tual shipper) address, for the |
| account of, address |
| that they are returned to |
| , address, for |
| the account of, address |
| that the said articles were ex- |
| ported solely for temporary scientific or edu- |
| cational purposes and for no other use |
| abroad than for exhibition, examination, or |
| experimentation; that they are being re- |
| turned without having been changed in con- |
| dition in any manner, except by reason of |
| their bona fide use as follows: |

(Describe change in condition)

(Ultimate consignee)

(b) If it is shown to be impracticable to produce the certificate of exportation required by paragraph (a)(1) of this section, the port director may accept other satisfactory evidence of exportation. The port director may take a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter to secure the

subsequent production of any of the evidence or documents required by paragraph (a) of this section which are not available at the time of entry.

(c) If, prior to the exportation of articles claimed to be exempt from duty subheading 9801.00.40, monized Tariff Schedule of the United States (HTSUS), an application on Customs Form 4455, or its electronic equivalent, (accompanied by an appropriate inventory when, in the discretion of the port director, such inventory is deemed necessary) was filed, such articles may be returned for the account of the exporter free of duty without formal entry, without regard to the requirements of paragraphs (a) and (b) of this section, upon the filing of the duplicate Customs Form 4455, or its electronic equivalent, (with accompanying inventory, if one was required), and a declaration of the ultimate consignee in substantially the form set forth in paragraph (a)(3) of this section.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 74–242, 39 FR 33794, Sept. 20, 1974; T.D. 84–213, 49 FR 41166, Oct. 19, 1984; T.D. 89–1, 53 FR 51250, Dec. 21, 1988; T.D. 94–1, 58 FR 69470, Dec. 30, 1993; T.D. 97–82, 62 FR 51769, Oct. 3, 1997; CBP Dec. 15–14, 80 FR 61284, Oct. 13, 20151

THEATRICAL EFFECTS, MOTION-PICTURE FILMS, COMMERCIAL TRAVELERS' SAM-PLES, AND TOOLS OF TRADE

§ 10.68 Procedure.

(a) Theatrical scenery, properties, and effects, motion-picture films (including motion-picture films taken aboard a vessel for exhibition only during an outward voyage and returned for the same purpose during an inward voyage on the same or another vessel), commercial travelers' samples, and professional books, implements, instruments, and tools of trade, occupation, or employment (see §148.53 of this chapter), of domestic or foreign origin, taken abroad may be returned without formal entry and without payment of duty if an exportation voucher from a carnet, when applicable, or an application on Customs Form 4455, or its electronic equivalent, was filed, and the merchandise was identified as set forth in §10.8, before exportation of the articles. Articles exported under cover of an A.T.A. carnet (where the carnet